



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1

Principal Office: 1900 GRAND CHUTE BLVD
GRAND CHUTE, WI 54913-9613

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LINDA MORACK of _____
(Person responsible for accounts)

TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/17/2003
(Signature of person responsible for accounts)	(Date)

FISCAL ACCOUNTS MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1**Utility Address:** 1900 GRAND CHUTE BLVD
GRAND CHUTE, WI 54913-9613**When was utility organized?** 1/1/1975**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LINDA MORACK**Title:** FISCAL ACCOUNTS MANAGER**Office Address:**1900 GRAND CHUTE BLVD
GRAND CHUTE, WI 54913-9613**Telephone:** (920) 832 - 1573 EXT**Fax Number:** (920) 832 - 6036**E-mail Address:** linda.morack@grandchute.net

Individual or firm, if other than utility employee, preparing this report:

Name: DAVID MACCOUX CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MR MICHAEL MARSDEN**Title:** PRESIDENT**Office Address:**1900 GRAND CHUTE BLVD
GRAND CHUTE, WI 54913-9613**Telephone:** (920) 832 - 1581**Fax Number:** (920) 832 - 6036**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DAVID MACCOUX CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com**Date of most recent audit report:** 2/27/2003**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MARK ROHLOFF**Title:** ADMINISTRATOR**Office Address:**

1900 GRAND CHUTE BLVD

GRAND CHUTE, WI 54913-9613

Telephone: (920) 932 - 1573**Fax Number:** (920) 832 - 1660**E-mail Address:****Name:** TODD PRAHL**Title:** SUPERINTENDENT**Office Address:**

1900 GRAND CHUTE BLVD

GRAND CHUTE, WI 54913-9613

Telephone: (920) 832 - 1581**Fax Number:** (920) 832 - 6036**E-mail Address:**

Name of utility commission/committee: SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

CHARLOTTE L. BERG, SUPERVISOR

JUDITH A. CHRISTJOHN, SECRETARY

THOMAS LEHR, TREASURER/SUPERVISOR

MICHAEL A. MARSDEN, PRESIDENT

SHERRI MCNAMARA, SUPERVISOR

PATRICIA A. STEVENS, SUPERVISOR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an

IDENTIFICATION AND OWNERSHIP

outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

, WI

Contact Person: ,

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,852,871	1,966,853	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,487,053	2,182,128	2
Depreciation Expense (403)	252,856	241,866	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	18,091	18,612	5
Total Operating Expenses	2,758,000	2,442,606	
Net Operating Income	94,871	(475,753)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	94,871	(475,753)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,173	7,898	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	70,576	174,716	10
Miscellaneous Nonoperating Income (421)	690	12,845	11
Total Other Income	74,439	195,459	
Total Income	169,310	(280,294)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	169,310	(280,294)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,003	24,270	14
Amortization of Debt Discount and Expense (428)	8,002	7,979	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	48,726	53,314	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	75,731	85,563	
Net Income	93,579	(365,857)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,903,590	3,294,447	20
Balance Transferred from Income (433)	93,579	(365,857)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	64,912	0	23
Appropriations of Surplus--Debit (436)	(216,555)	25,000	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,148,812	2,903,590	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	52,980	5
INTEREST ON SPECIAL ASSESSMENTS	17,596	6
Total (Acct. 419):	70,576	
Miscellaneous Nonoperating Income (421):		
TAX EXEMPT COMPUTER AID RECEIVED FROM THE STATE	690	7
Total (Acct. 421):	690	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
LOSS ON SALE OF ASSETS SANITARY DISTRICT OFFICE	64,912	11
Total (Acct. 435)--Debit:	64,912	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(216,555)	12
Total (Acct. 436)--Debit:	(216,555)	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,483				6,483	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	713				713	2
Payroll	2,597				2,597	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	3,310	0	0	0	3,310	
Net income (or loss)	3,173	0	0	0	3,173	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,852,871	0	0	0	2,852,871	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	2,852,871	0	0	0	2,852,871	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	193,433	7,457	200,890	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	7,457	(7,457)	0	18
All other accounts			0	19
Total Payroll	200,890	0	200,890	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,776,261	15,562,603	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,046,596	2,838,947	2
Net Utility Plant	13,729,665	12,723,656	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,729,665	12,723,656	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	601,645	508,352	8
Special Funds (125-128)	946,423	643,795	9
Total Other Property and Investments	1,548,068	1,152,147	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,968,652	1,672,326	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	650,581	287,902	15
Other Accounts Receivable (143)	435	3,829	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	120,056	218,426	18
Materials and Supplies (151-163)	5,166	5,780	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	1,758	7,375	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,746,648	2,195,638	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	38,998	38,583	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	38,998	38,583	
Total Assets and Other Debits	18,063,379	16,110,024	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	418,205	418,205	26
Appropriated Earned Surplus (215)	407,571	624,126	27
Unappropriated Earned Surplus (216)	3,148,812	2,903,590	28
Total Proprietary Capital	3,974,588	3,945,921	
LONG-TERM DEBT			
Bonds (221-222)	325,000	445,000	29
Advances from Municipality (223)	2,027,202	973,989	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,352,202	1,418,989	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	587,666	390,836	33
Payables to Municipality (233)	0	372	34
Customer Deposits (235)	550	1,480	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	8,852	8,499	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	9,304	25,128	41
Total Current and Accrued Liabilities	606,372	426,315	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	37,162	32,271	44
Total Deferred Credits	37,162	32,271	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	11,093,055	10,286,528	49
Total Liabilities and Other Credits	18,063,379	16,110,024	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	16,265,629	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	68,320				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	442,312				7
Total Utility Plant	16,776,261	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,046,596	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,046,596	0	0	0	
Net Utility Plant	13,729,665	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,838,947				2,838,947	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	252,856				252,856	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	34,854				34,854	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	16,324				16,324	9
Salvage	88,110				88,110	10
Other credits (specify):						11
Loss on Sale of Building	64,911				64,911	12
Total credits	457,055	0	0	0	457,055	13
Debits during year						14
Book cost of plant retired	249,406				249,406	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	249,406	0	0	0	249,406	19
Balance End of Year	3,046,596	0	0	0	3,046,596	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	5,166	5,780	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>5,166</u>	<u>5,780</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Mortgage Revenue Refunding Bonds	5,595	428	16,786	1
1996 General Obligation Notes	1,032	428	0	2
1999 GENERAL OBLIGATION NOTES	879	428	6,155	3
2000 GENERAL OBLIGATION NOTES	473	428	3,311	4
2001 GENERAL OBLIGATION NOTES	23	428	203	5
2002 GENERAL OBLIGATION NOTES	0	428	12,543	6
Total			38,998	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	418,205	1
Changes during year (explain):		
		2
Balance end of year	418,205	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE REFUNDING BOND	12/01/1993	07/01/2005	4.70%	325,000	1
Total Bonds (Account 221):				325,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 325,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
General Obligation Notes Payable	09/15/1996	03/01/2006	4.65%	162,301	1
GENERAL OBLIGATION NOTES PAYABLE	11/01/1999	11/01/2009	4.50%	380,000	2
GENERAL OBLIGATION NOTES PAYABLE	12/01/2001	12/01/2011	4.00%	13,901	3
GENERAL OBLIGATION NOTES PAYABLE	12/01/2002	12/01/2012	4.00%	1,176,000	4
GENERAL OBLIGATION NOTES PAYABLE	07/12/2000	06/01/2010	4.55%	295,000	5
Total for Account 223				<u>2,027,202</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18,091	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	18,091	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	16,078	7
PSC Remainder Assessment	2,013	8
Other (explain):		
NONE		9
Total payments and other debits	18,091	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Refunding Bonds 12/1/93	0	18,690	18,690	0	1
BANK FEES PAID		313	313	0	2
Subtotal	0	19,003	19,003	0	
Advances from Municipality (223)					
General obligation notes payable dated 9/15/96	3,353	8,582	9,173	2,762	3
GENERAL OBLIGATION NOTES PAYABLE DATED 11/99	3,669	21,676	22,015	3,330	4
GENERAL OBLIGATION NOTES PAYABLE - 2000	1,432	16,552	16,642	1,342	5
GENERAL OBLIGATION NOTES PAYABLE - 2001	45	540	543	42	6
GENERAL OBLIGATION NOTES PAYABLE-2002		1,376	0	1,376	7
Subtotal	8,499	48,726	48,373	8,852	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	8,499	67,729	67,376	8,852	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	10,286,528	0	0	0	0	10,286,528	1
Add credits during year:							
For Services	88,493					88,493	2
For Mains	609,862					609,862	3
Other (specify):							
HYDRANTS	108,172					108,172	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	11,093,055	0	0	0	0	11,093,055	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	601,645	2
Total (Acct. 124):	601,645	
Sinking Funds (125):		
BOND RESERVE	203,370	3
Total (Acct. 125):	203,370	
Depreciation Fund (126):		
DEPRECIATION FUND	338,053	4
Total (Acct. 126):	338,053	
Other Special Funds (128):		
REPAIR TOWER FUND	155,000	5
BOND CONSTRUCTION FUND	250,000	6
Total (Acct. 128):	405,000	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	650,581	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	650,581	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	435	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	435	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS PLACED ON 2002 TAX ROLL	92,728	17
DELINQUENT CUSTOMER ACCOUNTS PLACED ON 2002 TAX ROLL	27,328	18
Total (Acct. 145):	120,056	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED COMPENSATED ABSENCES	37,162	26
Total (Acct. 253):	37,162	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	15,871,397	0	0	0	15,871,397	1
Materials and Supplies	5,473	0	0	0	5,473	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,942,771	0	0	0	2,942,771	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,689,791	0	0	0	10,689,791	6
Other (specify):					0	7
Average Net Rate Base	2,244,308	0	0	0	2,244,308	
Net Operating Income	94,871	0	0	0	94,871	8
Net Operating Income as a percent of						
Average Net Rate Base	4.23%	N/A	N/A	N/A	4.23%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	418,205	1
Appropriated Earned Surplus	515,848	2
Unappropriated Earned Surplus	3,026,201	3
Other (Specify):		4
Total Average Proprietary Capital	3,960,254	
Net Income		
Net Income	93,579	5
Percent Return on Proprietary Capital	2.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

During 2002, the City of Appleton applied and received an increase in their water rates which increased the Sanitary District's cost for purchased water. The Sanitary District subsequently requested a rate adjustment and new rates went into effect during December 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The Sanitary District applied for and received a water rate increase during 2002,

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 142 - Customer Accounts Receivable increased over prior year because the rate increase approved by the Public Service Commission increased overall utility revenues resulting in higher receivable balances. In addition, collections received in late December were not deposited until January 2003 increasing the receivable balance at year end.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 19, 2003

Ms. Linda Morack, Fiscal Accounts Manager
Town of Grand Chute Sanitary District
1900 Grand Chute Blvd
Grand Chute, WI 54913-9613

2002 Analytical Review DWCCA-2310-ELE

Dear Ms. Morack:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

A revised schedule of depreciation rates to be effective January 1, 2002, was certified for use by your utility in the order dated December 10, 2001, in docket 2310-WR-101. Based upon a review of page W-10 in the 2002 annual report, these revised rates were not used during 2002. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2003.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:pr:w:\compl\Analytical Reviews\2002 analytical review letters\2310 Grand Chute.doc
Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,747,425	1
Total Sales of Water	2,747,425	
Other Operating Revenues		
Forfeited Discounts (470)	10,894	2
Miscellaneous Service Revenues (471)	10,246	3
Rents from Water Property (472)	47,400	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	36,906	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	105,446	
Total Operating Revenues	2,852,871	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-617)	2,005,237	8
Pumping Expenses (620-633)	46,823	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	168,528	11
Customer Accounts Expenses (901-905)	33,406	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	233,059	14
Total Operation and Maintenance Expenses	2,487,053	
Other Operating Expenses		
Depreciation Expense (403)	252,856	15
Amortization Expense (404-407)		16
Taxes (408)	18,091	17
Total Other Operating Expenses	270,947	
Total Operating Expenses	2,758,000	
NET OPERATING INCOME	94,871	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	15	1,253	4,031	2
Industrial				3
Total Unmetered Sales to General Customers (460)	15	1,253	4,031	
Metered Sales to General Customers (461)				
Residential	5,649	262,871	1,031,241	4
Commercial	1,114	294,017	994,703	5
Industrial	13	102,141	316,176	6
Total Metered Sales to General Customers (461)	6,776	659,029	2,342,120	
Private Fire Protection Service (462)	157		52,427	7
Public Fire Protection Service (463)	1		285,684	8
Other Sales to Public Authorities (464)	23	19,387	63,163	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,972	679,669	2,747,425	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	315,153	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
ADJUSTMENT (SEE NOTES TO SCHEDULE)	(29,469)	4
Total Public Fire Protection Service (463)	285,684	
Forfeited Discounts (470):		
Customer late payment charges	10,894	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	10,894	
Miscellaneous Service Revenues (471):		
INSPECTION FEES AND WELL PERMITS	10,246	7
Total Miscellaneous Service Revenues (471)	10,246	
Rents from Water Property (472):		
RENT FROM ANTENNAS ON TOP OF THE WATER TOWER	47,400	8
Total Rents from Water Property (472)	47,400	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	34,594	10
Other (specify):		
SPECIAL ASSESSMENT RESEARCH LETTERS	2,312	11
Total Other Water Revenues (474)	36,906	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	2,005,237	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	2,005,237	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	30,292	17
Pumping Labor and Expenses (624)	6,470	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,126	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	6,595	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	2,340	25
Total Pumping Expenses	46,823	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)		27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	41,801	34
Storage Facilities Expenses (661)	1,274	35
Transmission and Distribution Lines Expenses (662)	29,056	36
Meter Expenses (663)	12,571	37
Customer Installations Expenses (664)	5,562	38
Miscellaneous Expenses (665)	9,131	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,335	43
Maintenance of Transmission and Distribution Mains (673)	29,426	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	10,855	46
Maintenance of Meters (676)	6,976	47
Maintenance of Hydrants (677)	16,636	48
Maintenance of Miscellaneous Plant (678)	2,905	49
Total Transmission and Distribution Expenses	168,528	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	10,988	51
Customer Records and Collection Expenses (903)	22,418	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	33,406	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	56,306	56
Office Supplies and Expenses (921)	3,629	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,110	59
Property Insurance (924)	14,523	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	69,533	62
Regulatory Commission Expenses (928)	529	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,567	65
Rents (931)	80,508	66
Maintenance of General Plant (932)	354	67
Total Administrative and General Expenses	233,059	
Total Operation and Maintenance Expenses	2,487,053	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		16,078	3
PSC Remainder Assessment		2,013	4
Other (specify): NONE			5
Total tax expense		18,091	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,000		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,000	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	41,090		12
Structures and Improvements (321)	168,702		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	220,362		17
Diesel Pumping Equipment (326)	41,586		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,050		20
Total Pumping Plant	495,790	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,369		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			1,000	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,000	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)			41,090	12
Structures and Improvements (321)			168,702	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,000		219,362	17
Diesel Pumping Equipment (326)			41,586	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,050	20
Total Pumping Plant	1,000	0	494,790	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,369	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	347,521		26
Transmission and Distribution Mains (343)	9,683,768	576,004	27
Fire Mains (344)	0		28
Services (345)	1,751,875	88,493	29
Meters (346)	1,093,764	193,144	30
Hydrants (348)	1,447,137	108,171	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,334,434	965,812	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	191,323		34
Office Furniture and Equipment (391)	47,794	1,341	35
Computer Equipment (391.1)	44,359	679	36
Transportation Equipment (392)	109,893	41,400	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	36,741	28,637	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	51,317		41
Communication Equipment (397)	6,246		42
SCADA Equipment (397.1)	158,269		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	645,942	72,057	
Total utility plant in service directly assignable	15,477,166	1,037,869	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,477,166	1,037,869	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			347,521	26
Transmission and Distribution Mains (343)			10,259,772	27
Fire Mains (344)			0	28
Services (345)			1,840,368	29
Meters (346)	57,083		1,229,825	30
Hydrants (348)			1,555,308	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	57,083	0	15,243,163	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)	191,323		0	34
Office Furniture and Equipment (391)			49,135	35
Computer Equipment (391.1)			45,038	36
Transportation Equipment (392)			151,293	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			65,378	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			51,317	41
Communication Equipment (397)			6,246	42
SCADA Equipment (397.1)			158,269	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	191,323	0	526,676	
Total utility plant in service directly assignable	249,406	0	16,265,629	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	249,406	0	16,265,629	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	75,179	2.55%	4,302	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	132,684	5.00%	10,994	12
Diesel Pumping Equipment (326)	41,586	4.29%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	7,613	4.29%	1,032	15
Total Pumping Plant	257,062		16,328	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	182,033	1.93%	6,707	19
Transmission and Distribution Mains (343)	1,047,201	1.10%	109,689	20
Fire Mains (344)	0			21
Services (345)	453,676	2.09%	37,539	22
Meters (346)	201,161	6.00%	69,707	23
Hydrants (348)	289,269	1.85%	27,773	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,173,340		251,415	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					79,481	8
322					0	9
323					0	10
324					0	11
325	1,000				142,678	12
326					41,586	13
327					0	14
328					8,645	15
	1,000	0	0	0	272,390	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					188,740	19
343					1,156,890	20
344					0	21
345					491,215	22
346	57,083				213,785	23
348					317,042	24
349					0	25
	57,083	0	0	0	2,367,672	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	38,301	2.50%		26
Office Furniture and Equipment (391)	47,793	8.33%	1,341	27
Computer Equipment (391.1)	38,696	25.00%	834	28
Transportation Equipment (392)	74,599	12.50%	16,323	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	36,740	6.67%	3,406	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	51,317	10.00%		33
Communication Equipment (397)	6,246	9.09%		34
SCADA Equipment (397.1)	114,853	9.09%	14,386	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	408,545		36,290	
Total accum. prov. directly assignable	2,838,947		304,033	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,838,947		 304,033	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	191,323		88,110	64,912	0	26
391					49,134	27
391.1					39,530	28
392					90,922	29
393					0	30
394					40,146	31
395					0	32
396					51,317	33
397					6,246	34
397.1					129,239	35
398					0	36
399					0	37
	191,323	0	88,110	64,912	406,534	
	249,406	0	88,110	64,912	3,046,596	
					0	38
	249,406	0	88,110	64,912	3,046,596	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	54,159			54,159	1
February	50,553			50,553	2
March	57,914			57,914	3
April	54,840			54,840	4
May	58,578			58,578	5
June	61,434			61,434	6
July	75,956			75,956	7
August	73,124			73,124	8
September	64,855			64,855	9
October	60,546			60,546	10
November	58,288			58,288	11
December	57,488			57,488	12
Total annual pumpage	727,735	0	0	727,735	
Less: Water sold				679,669	13
Volume pumped but not sold				48,066	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				1,551	16
Volume related to equipment/system malfunction				3,136	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,687	19
Volume pumped but unaccounted for				43,379	20
Percent of water lost				6%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,989	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Summer Usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,290	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				293,080	28
If water is purchased: Vendor Name: CITY OF APPLETON					29
Point of Delivery: COLLEGE AVE, SECOND STREET AND ONEIDA STREET					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1 PUMP #1	BOOSTER #1 PUMP #2	BOOSTER #2 PUMP #1	1
Location	LILAS & 2ND	LILAS & 2ND	W COLLEGE AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1975	1975	1975	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	700	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9
Year Installed	1975	1975	1975	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #2 PUMP #2	BOOSTER #3 PUMP #1	BOOSTER #3 PUMP #2	14
Location	W. COLLEGE AVE	FIRST ST & ONEIDA	FIRST ST & ONEIDA	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1975	1993	1993	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	1,600	1,600	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTORS	US MOTORS	22
Year Installed	1975	1993	1993	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	40	75	75	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1975		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	175		10
Total capacity in gallons (actual)	500,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	19,724	0	0	0	19,724	1
P	D	6.000	16,727	0	0	0	16,727	2
M	D	8.000	36,278	0	0	0	36,278	3
P	D	8.000	196,662	12,547	0	0	209,209	4
M	D	10.000	22,156	0	0	0	22,156	5
P	D	10.000	6,641	0	0	0	6,641	6
M	D	12.000	50,393	0	0	0	50,393	7
P	D	12.000	32,691	7,286	0	0	39,977	8
M	D	16.000	33,637	0	0	0	33,637	9
P	D	16.000	13,028	13,142	0	0	26,170	10
Total Within Municipality			427,937	32,975	0	0	460,912	
M	D	8.000	5,752	0	0	0	5,752	11
P	D	8.000	2,304	0	0	0	2,304	12
M	D	10.000	3,101	0	0	0	3,101	13
M	D	12.000	3,977	0	0	0	3,977	14
M	D	16.000	1,313	0	0	0	1,313	15
Total Outside of Municipality			16,447	0	0	0	16,447	
Total Utility			444,384	32,975	0	0	477,359	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	3,562	80	0	0	3,642		1
P	1.000		92			92		2
M	1.500	94	0	0	0	94		3
M	2.000	143	2	0	0	145		4
P	2.000	9	1	0	0	10		5
P	4.000	45	0	0	0	45		6
P	6.000	116	1	0	0	117		7
P	8.000	42	0	0	0	42		8
P	10.000	8	0	0	0	8		9
P	12.000	3	0	0	0	3		10
Total Utility		4,022	176	0	0	4,198	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,436	300	201	0	6,535	648	1
0.750	106	0	0	0	106	25	2
1.000	234	0	4	0	230	0	3
1.500	150	1	0	0	151	7	4
2.000	90	14	0	0	104	4	5
3.000	18	0	0	0	18	0	6
4.000	10	0	0	0	10	0	7
6.000	1	0	0	0	1	1	8
Total:	7,045	315	205	0	7,155	685	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,563	597	2	3	0	370	6,535	1
0.750	5	92	1	1	0	7	106	2
1.000	5	205	6	4	0	10	230	3
1.500	0	133	3	3	0	12	151	4
2.000	0	81	2	4	0	17	104	5
3.000	0	14	0	3	0	1	18	6
4.000	0	5	1	3	0	1	10	7
6.000	0	0	1	0	0	0	1	8
Total:	5,573	1,127	16	21	0	418	7,155	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	37				37	1
Within Municipality	962	48			1,010	2
Total Fire Hydrants	999	48	0	0	1,047	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 999

Number of distribution system valves end of year: 1,094

Number of distribution valves operated during year: 350

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Sales of Water (460-467) increased substantially over the prior year due to the rate increase that went into effect 12/01 due to the significant increase in purchased water costs from the City of Appleton.

Other Operating Revenues (Water) (Page W-04)

Public Fire Protection (463)-The Sanitary District annually levies general property taxes to cover the public fire protection charges. In prior years, the amount levied has generally exceeded the calculation of public fire protection. The excess tax levied above the required public fire protection charge was recorded as non-operating revenues. In the current year, due to the rate increase approved by the PSC in December 2001, the amount amount levied was insufficient to cover the current year charges. Because of excess tax revenues in prior years, the Sanitary District adjusted the calculated public fire protection charge to agree with the amount levied to finance the 2002 charge.

The return on net investment in meters charged to sewer utility (account 474) increased substantially due to the change in authorized rate of return approved in December, 2001.

Water Operation & Maintenance Expenses (Page W-05)

Account 602 - Purchased Water: The Sanitary District purchases water from the City of Appleton. During 2001 and 2002, the City of Appleton substantially increased water rates resulting in additional costs to the Sanitary District.

Account 931 - Rents: During 2001, the Town constructed a new hall to centralize Town operations in one location. Accordingly, the old Sanitary District office was sold and the Sanitary District moved into the new Town hall in January, 2002. As a result, the Town assessed the Sanitary District a rental fee based on the square footage used in utility operations and fair market value for leased space.

Water Utility Plant in Service (Page W-08)

Account 390 - Structures and Improvements: The Sanitary District's old offices were sold during 2002 and the original acquisition cost was removed from the Sanitary District records.

Accumulated Provision for Depreciation - Water (Page W-10)

Account 390 - Structures and improvements: The Sanitary District sold its office building in 2002 and the accumulated depreciation at date of sale was removed from Sanitary District records. The portion of proceeds received by the Sanitary District totaled \$88,110 (sale price allocated between Sanitary District No. 1 and No. 2 based on original acquisition price). The adjustment of \$64,912 represents the loss disposal of building.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

Main Additions - 1726' of 8"; 7286' of 12"

The Sanitary District constructed and assessed the construction cost back to property owners based on actual construction cost.

Main Additions - 10,821' of 8"; 13,142' of 16"

Developers financed and installed the water mains and dedicated the water mains to the Sanitary District.

Water Services (Page W-18)

Service Additions - 30 1" and 2 2"

The Sanitary District constructed and assessed the construction cost back to property owners based on actual construction cost.

Service Additions - 50 1" M; 92 1" P; 1 2" P' and 1 6" P

Developers financed the installation of these services and dedicated the services to the Sanitary District.

Meters (Page W-19)

During 2002, the Sanitary District purchased a significant amount of bases and heads to rebuild existing meters. The current year deletions include a portion of cost for these meter part replacements.

Hydrants and Distribution System Valves (Page W-20)

The Sanitary District financed the installation of 15 hydrants during 2002 while developers installed and dedicated 33 hydrants.
